



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CROSS PLAINS WATER UTILITY

Principal Office: 2417 BREWERY RD.
CROSS PLAINS, WI 53528

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANET KLOCK of _____
(Person responsible for accounts)

_____, Cross Plains Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	03/22/2003 (Date)
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ADMINISTRATOR/CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CROSS PLAINS WATER UTILITY**Utility Address:** 2417 BREWERY RD.
CROSS PLAINS, WI 53528**When was utility organized?** 1/1/1956**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANET KLOCK**Title:** ADMINISTRATOR/CLERK-TREASURER**Office Address:**2417 BREWERY RD
CROSS PLAINS, WI 53528-9499**Telephone:** (608) 798 - 3241**Fax Number:** (608) 798 - 3817**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES BLOCK**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC6314 ODANA ROAD
MADISON, WI 53719-1161**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: DUANNE JOHNSON**Title:** PRESIDENT**Office Address:**2417 BREWERY RD
CROSS PLAINS, WI 53528-9499**Telephone:** (608) 798 - 3241**Fax Number:** (608) 798 - 3817**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES BLOCK**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC.
6314 ODANA ROAD
MADISON, WI 53719-1161**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com**Date of most recent audit report:** 3/4/2003**Period covered by most recent audit:** 01/01/02-01/31/02

Names and titles of utility management including manager or superintendent:

Name: JERRY GRAY**Title:** PUBLIC WORKS DIRECTOR**Office Address:**2417 BREWERY ROAD
CROSS PLAINS, WI 53528**Telephone:****Fax Number:** (608) 798 - 0314**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:MR PAUL BRUNNER
MR JACK BUGGY
MR DAN ELWOOD
MR DUANE JOHNSON
MR JAKE NIESEN
MR JOHN PAINE
MR MIKE SCHUTZ

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	251,085	254,602	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	219,563	106,008	2
Depreciation Expense (403)	45,569	43,962	3
Amortization Expense (404-407)	0		4
Taxes (408)	45,632	40,405	5
Total Operating Expenses	310,764	190,375	
Net Operating Income	(59,679)	64,227	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(59,679)	64,227	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,897	11,592	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,897	11,592	
Total Income	(55,782)	75,819	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(55,782)	75,819	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,734	6,305	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	4,734	6,305	
Net Income	(60,516)	69,514	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	669,387	599,873	20
Balance Transferred from Income (433)	(60,516)	69,514	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	608,871	669,387	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	3,897	5
Total (Acct. 419):	3,897	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	251,085	0	0	0	251,085	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	251,085	0	0	0	251,085	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	53,913		53,913	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	53,913	0	53,913	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,380,619	2,344,667	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	535,976	487,247	2
Net Utility Plant	1,844,643	1,857,420	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	205,723	266,421	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,839	45,257	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	77,784	14
Materials and Supplies (150)	6,280	6,587	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	263,842	396,049	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	5,421	20
Total Deferred Debits	0	5,421	
Total Assets and Other Debits	2,108,485	2,258,890	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	198,859	198,859	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	608,871	669,387	23
Total Proprietary Capital	807,730	868,246	
LONG-TERM DEBT			
Bonds (221)	50,924	99,438	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	50,924	99,438	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,893	3,573	28
Payables to Municipality (233)	0	6,977	29
Customer Deposits (235)			30
Taxes Accrued (236)	4,320	39,038	31
Interest Accrued (237)	1,770	1,770	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,983	51,358	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,239,848	1,239,848	41
Total Liabilities and Other Credits	2,108,485	2,258,890	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,380,619	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,380,619	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	535,976	0	0	0	10
Total Accumulated Provision	535,976	0	0	0	
Net Utility Plant	1,844,643	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	487,247				487,247	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,569				45,569	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,160				5,160	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	50,729	0	0	0	50,729	13
Debits during year						14
Book cost of plant retired	2,000				2,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,000	0	0	0	2,000	19
Balance End of Year	535,976	0	0	0	535,976	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.94%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,280	6,587
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,280	6,587

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	198,859	1
Changes during year (explain):		2
Balance end of year	198,859	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue debt-others	06/01/1994	09/29/2003	4.65%	23,452	1
Revenue debt-meters	11/08/1994	07/29/2004	5.55%	27,472	2
Total Bonds (Account 221):				50,924	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	39,038	1
Accruals:		
Charged water department expense	45,632	2
Charged electric department expense		3
Charged sewer department expense	2,100	4
Other (explain):		
NONE		5
Total Accruals and other credits	47,732	
Taxes paid during year:		
County, state and local taxes	78,076	6
Social Security taxes	4,125	7
PSC Remainder Assessment	249	8
Other (explain):		
NONE		9
Total payments and other debits	82,450	
Balance end of year	4,320	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Debt - meters	1,235	2,605	2,605	1,235	1
Revenue Debt - other	535	2,129	2,129	535	2
Subtotal	1,770	4,734	4,734	1,770	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,770	4,734	4,734	1,770	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,239,848	0	0	0	0	1,239,848	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,239,848	0	0	0	0	1,239,848	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,839	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	51,839	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,362,643	0	0	0	2,362,643	1
Materials and Supplies	6,433	0	0	0	6,433	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	511,611	0	0	0	511,611	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,239,848	0	0	0	1,239,848	6
Other (specify):					0	7
Average Net Rate Base	617,617	0	0	0	617,617	
Net Operating Income	(59,679)	0	0	0	(59,679)	8
Net Operating Income as a percent of						
Average Net Rate Base	-9.66%	N/A	N/A	N/A	-9.66%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	198,859	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	639,129	3
Other (Specify):		4
Total Average Proprietary Capital	837,988	
Net Income		
Net Income	(60,516)	5
Percent Return on Proprietary Capital	-7.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Cross Plains Water Utility
Cross Plains, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Cross Plains Water Utility as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Cross Plains Water Utility and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Madison, Wisconsin

March 22, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/14/03 response:

Hi Elaine,

You are correct on both.

The 900.60 is additional late charges coded to the wrong account and should be included in account 470.

The 1756.70 should be included in unmetered sales - account 460.

I will put our correspondence in the file and make sure that is coded properly in 2003.

Thanks

Janice Volk

10/9/03 email 2nd inquiry:

Hi, Janice,

I just want to clarify your response to item 1 of our review. You indicate \$900.60 is for late charges. However, they normally are reported in Account 470, which does have \$723 reported in it already. Was this \$900.60 additional late payment charges and just reported in the wrong account?

You also indicate that \$1,756.70 is a charge of \$31.94 for 55 water connection hookups under the utility tariff Ug-1. Does this mean the utility charged 55 new customers for one quarter of unmetered usage while homes were under construction? If so, the amount should have been reported in the unmetered sales Account 460. If that is not the correct interpretation, please send us more information indicating why 55 customers were being billed under Ug-1.

Thanks.

Regards, Elaine

Hi Elaine,

I apologize for not responding to your inquiry on a more timely basis. This letter was faxed to me by Jan Klock and got lost in my in basket.

I have an answer for you for question no. 1. I have emailed Jerry Gray, who will respond to question no. 2.

The water hook up fees of \$2657 actually consist of the following:

\$900.60 is late charges collected by the village.

\$1756.70 is a charge of \$31.94 for 55 water connection hook ups.

Authorized as General Water Service - Unmetered - Ug 1.

If you have any additional questions, please let me know.

Janice L. Volk, CPA

Audit Manager

Johnson Block and Company, Inc.

6314 Odana Road

Madison, WI 53719

608-274-2002

fax 608-274-4320

August 5, 2003

FINANCIAL SECTION FOOTNOTES

Ms. Janet Klock, Administrator-Treasurer
Cross Plains Water Utility
2417 Brewery Road
Cross Plains, WI 53528-9471

Re: 2002 Analytical Review DWCCA-1450-ELE

Dear Ms. Klock:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-4, an amount is reported in Account 474 described as "water hook up fees." Please furnish an explanation for this fee. Who is paying this fee and under what tariff is it being charged?
2. Your unaccounted water has increased markedly from 22 percent in 2001 to 43 percent in 2002 while the maximum allowed loss is 25 percent. We noticed that no meters were tested in 2002 and we were wondering what your plan is for maintaining meter accuracy? We recommend that you or other appropriate utility staff review and implement the approach explained in the attachment. In addition, please notify the Commission of the water loss to date in 2003.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\1450 Cross Plains.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	240,825	1
Total Sales of Water	240,825	
Other Operating Revenues		
Forfeited Discounts (470)	723	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,537	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,260	
Total Operating Revenues	251,085	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	18,259	8
Pumping Expenses (620-625)	21,653	9
Water Treatment Expenses (630-635)	2,768	10
Transmission and Distribution Expenses (640-655)	111,608	11
Customer Accounts Expenses (901-904)	21,632	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,643	14
Total Operation and Maintenance Expenses	219,563	
Other Operating Expenses		
Depreciation Expense (403)	45,569	15
Amortization Expense (404-407)		16
Taxes (408)	45,632	17
Total Other Operating Expenses	91,201	
Total Operating Expenses	310,764	
NET OPERATING INCOME	(59,679)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,057	51,979	112,196	4
Commercial	106	18,944	27,294	5
Industrial	8	6,542	5,432	6
Total Metered Sales to General Customers (461)	1,171	77,465	144,922	
Private Fire Protection Service (462)	7		6,906	7
Public Fire Protection Service (463)	1		79,693	8
Other Sales to Public Authorities (464)	18	7,668	9,304	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,197	85,133	240,825	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	79,693	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	79,693	
Forfeited Discounts (470):		
Customer late payment charges	723	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	723	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,880	10
Other (specify):		
WATER HOOK UP FEES AND LATE CHARGES	2,657	11
Total Other Water Revenues (474)	9,537	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	18,259	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	18,259	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	15,835	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	240	8
Maintenance of Pumping Plant (625)	5,578	9
Total Pumping Expenses	21,653	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,768	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,768	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,215	14
Operation Supplies and Expenses (641)	6,376	15
Maintenance of Distribution Reservoirs and Standpipes (650)	83,853	16
Maintenance of Mains (651)	4,370	17
Maintenance of Services (652)	1,775	18
Maintenance of Meters (653)	3,019	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	111,608	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,342	22
Accounting and Collecting Labor (902)	17,284	23
Supplies and Expenses (903)	6	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	21,632	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,142	27
Office Supplies and Expenses (921)	5,116	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	12,059	30
Property Insurance (924)	8,485	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	11,911	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	258	35
Transportation Expenses (933)	2,672	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	43,643	
Total Operation and Maintenance Expenses	219,563	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		43,358	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,100	2
Net property tax equivalent		41,258	
Social Security		4,125	3
PSC Remainder Assessment		249	4
Other (specify): NONE			5
Total tax expense		45,632	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233404				3
County tax rate	mills		3.442814				4
Local tax rate	mills		8.489954				5
School tax rate	mills		12.808864				6
Voc. school tax rate	mills		1.631201				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.606237				10
Less: state credit	mills		1.635690				11
Net tax rate	mills		24.970547				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.489954				14
Combined School Tax Rate	mills		14.440065				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.930019				17
Total Tax Rate	mills		26.606237				18
Ratio of Local and School Tax to Total	dec.		0.861829				19
Total tax net of state credit	mills		24.970547				20
Net Local and School Tax Rate	mills		21.520334				21
Utility Plant, Jan. 1	\$	2,344,667	2,344,667				22
Materials & Supplies	\$	6,587	6,587				23
Subtotal	\$	2,351,254	2,351,254				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,351,254	2,351,254				26
Assessment Ratio	dec.		0.856884				27
Assessed Value	\$	2,014,752	2,014,752				28
Net Local & School Rate	mills		21.520334				29
Tax Equiv. Computed for Current Year	\$	43,358	43,358				30
Tax Equivalent per 1994 PSC Report	\$	36,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,358					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,763		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	42,239		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	45,002	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,985		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,952		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,422		20
Total Pumping Plant	57,359	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,693		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,763	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			42,239	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	45,002	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			30,985	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			24,952	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,422	20
Total Pumping Plant	0	0	57,359	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,693	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	238,080		26
Transmission and Distribution Mains (343)	1,261,280	560	27
Fire Mains (344)	0		28
Services (345)	266,743	8,674	29
Meters (346)	248,554	18,967	30
Hydrants (348)	183,985	9,751	31
Other Transmission and Distribution Plant (349)	608		32
Total Transmission and Distribution Plant	2,201,943	37,952	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	1,660		35
Computer Equipment (391.1)	20,227		36
Transportation Equipment (392)	12,243		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	6,233		44
Other Tangible Property (399)			45
Total General Plant	40,363	0	
Total utility plant in service directly assignable	2,344,667	37,952	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,344,667	37,952	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			238,080	26
Transmission and Distribution Mains (343)			1,261,840	27
Fire Mains (344)			0	28
Services (345)			275,417	29
Meters (346)			267,521	30
Hydrants (348)	2,000		191,736	31
Other Transmission and Distribution Plant (349)			608	32
Total Transmission and Distribution Plant	2,000	0	2,237,895	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			1,660	35
Computer Equipment (391.1)			20,227	36
Transportation Equipment (392)			12,243	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			6,233	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	40,363	
Total utility plant in service directly assignable	2,000	0	2,380,619	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	2,000	0	2,380,619	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,718	11,718	1
February			10,591	10,591	2
March			11,841	11,841	3
April			11,507	11,507	4
May			12,222	12,222	5
June			12,125	12,125	6
July			14,396	14,396	7
August			13,115	13,115	8
September			13,080	13,080	9
October			13,111	13,111	10
November			13,203	13,203	11
December			14,139	14,139	12
Total annual pumpage	0	0	151,048	151,048	
Less: Water sold				85,133	13
Volume pumped but not sold				65,915	14
Volume sold as a percent of volume pumped				56%	15
Volume used for water production, water quality and system maintenance				1,595	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,595	19
Volume pumped but unaccounted for				64,320	20
Percent of water lost				43%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Based on the percent unaccounted for we must have undetected leaks and are in the process of pursuing them.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				658	23
Date of maximum: 10/20/2002					24
Cause of maximum:					25
Refilling the 500,000 gallon reservoir after it was painted					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				261	26
Date of minimum: 2/9/2002					27
Total KWH used for pumping for the year				217,300	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - EAST ST.	1	253	6	590,400	Yes	1
WELL #2- MILITARY ROAD	2	2,951	6	864,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	CROSS PLAINS	CROSS PLAINS	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1956	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	600	8
Pump Motor or Standby Engine Mfr	G.E	G.E.	10
Year Installed	1956	1974	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	0	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	48,000 GALLON	500,000 GALLON	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1956	1956	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	0	10
			11
Total capacity in gallons (actual)	48,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	275	0	0	0	275
M	D	6.000	61,227	0	0	0	61,227
M	D	8.000	27,686	0	0	0	27,686
M	D	10.000	7,238	0	0	0	7,238
M	D	12.000	1,002	0	0	0	1,002
Total Within Municipality			97,428	0	0	0	97,428
Total Utility			97,428	0	0	0	97,428

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	766	0	0	0	766		1
M	1.000	328	2	0	0	330		2
M	1.500	28	0	0	0	28		3
M	2.000	12	1	0	0	13		4
M	6.000	15	1	0	0	16		5
Total Utility		1,149	4	0	0	1,153	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,085	96	0	8	1,189	0	1
1.000	11	0	0	3	14	0	2
1.250	4	0	0	(4)	0	0	3
1.500	31	0	0	1	32	0	4
2.000	0			7	7		5
3.000	3	0	0	(1)	2	0	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	0	8
Total:	1,138	96	0	14	1,248	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,052	70	1	10	0	56	1,189	1
1.000	0	10	2	0	0	2	14	2
1.250	0	0	0	0	0	0	0	3
1.500	0	24	3	5	0	0	32	4
2.000		2	2	2		1	7	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	2	0	1	3	8
Total:	1,052	106	8	22	0	60	1,248	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	174	3	2		175	2
Total Fire Hydrants	174	3	2	0	175	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	89
Number of distribution system valves end of year:	313
Number of distribution valves operated during year:	313

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(625) Additional repairs expense due to lighting damage and transformer repair.

(650) Includes \$78,000 for painting of reservoir and repair of pipes.

(923) Includes write off of deferred debits of \$5421 relating to project from many years ago.

Water Utility Plant in Service (Page W-08)

(345) Services - cost of additional services - Valley Street

(346) Meters - cost of adding 96 new meters - Valley Street

(348) Hydrants - cost of 3 new hydrants Valley St

(343) Mains - added a valve

Water Services (Page W-16)

4 new services - Valley St project paid by Village

Meters (Page W-17)

Adjust meters to actual according to utility inventory.

Didn't test meters in 2002, will test in 2003.
